

TERMS & CONDITIONS

1. INTERPRETATION

- 1.1** Definitions. In these Conditions, the following definitions apply:

Additional Construction Expenditure: additional expenditure to the applicable acquisition expenditure incurred on extending, redeveloping and/or refurbishing the property.

Additional Items of Expenditure: items of expenditure which to date have been unclaimed but which fall within the definitions of Plant and Machinery as laid down in the Capital Allowances Act 2001 and will therefore qualify for Capital Allowances.

Applicable Acquisition Expenditure: property purchase price (excluding non-qualifying residential areas for Capital Allowances purposes), or in the case of purpose built properties the original build costs.

Business Day: a day (other than a Saturday, Sunday or public holiday) when banks in London are open for business.

CAVR: Capital Allowances Valuation Report.

CIF: Client Instruction Form.

Charges: the charges payable by the Client to the Supplier for the supply of the Services in accordance with clause 6.

Claim Fee: For Capital Allowances fee structure, refer to clause 6.1. For Research & Development fee structure, refer to clause 6.2.

Client: the person (as stated overleaf) buying the Services from the Supplier.

Client Benefit Report: Report created by the principle detailing client tax benefit.

Commencement Date: has the meaning set out in clause 3.2.

Conditions: these Terms and Conditions as amended from time to time in accordance with clause 13.8.

Contract: the contract (being the CIF (overleaf) together with the Conditions) between the Supplier and the Client for the supply of the Services in accordance with these Conditions.

HMRC: Her Majesty's Revenue and Customs.

Intellectual Property Rights: all patents, copyright, trademarks, service marks, trade, business and domain names, rights in goodwill or to sue for passing off, rights in designs, rights in computer software, database right, moral rights, rights in confidential information (including know-how and trade secrets) and any other intellectual property rights, in each case whether registered or unregistered and including all applications for and renewals or extensions of such rights, and all similar or equivalent rights or forms of protection in any part of the world.

LLP: Limited Liability Partnership.

R&D Claim Value: the aggregate of any tax recovered or mitigated for use in future years by or for the Client as a result of the Services.

RDVR: R&D Tax Credits Valuation Report.

Services: tax specialists who identify the relief within Research & Development and Capital Allowances. For Research and Development only, the Supplier shall assess the eligibility of the Client for a claim for Research and Development tax credits and if eligible, process the claim by establishing the appropriate figure in which such tax credits can be made. The Services include preparation and submission of an RDVR to HMRC, managing the communication with HMRC on the Client's behalf in relation to the R&D tax claim made. Preparation of the revised corporation tax computations and CT600 incorporating the R&D tax claim and related adjustments and any associated correspondence, negotiation and discussions with HMRC regarding the claims technical and taxation aspects. For Capital Allowances only, the Supplier shall assess the eligibility of the Client for a claim to Capital Allowances and thereafter process the claim by establishing the appropriate figure in which

such Capital Allowances can be made. The services shall include the preparation of a CAVR which is then provided to the Client's Accountant or Financial Advisor for submission to HMRC.

Supplier: the trading name used by the Catax Groups of limited companies is Catax.

- 1.2** Construction. In these Conditions, the following rules apply:

- (a) a person includes a natural person, corporate or unincorporated body (whether or not having separate legal personality), partnership, or LLP;
- (b) a reference to a party includes its personal representatives, successors or permitted assigns;
- (c) a reference to a statute or statutory provision is a reference to such statute or statutory provision as amended or re-enacted. A reference to a statute or statutory provision includes any subordinate legislation made under that statute or statutory provision, as amended or re-enacted;
- (d) any phrase introduced by the terms including, include, in particular or any similar expression, shall be construed as illustrative and shall not limit the sense of the words preceding those terms and;
- (e) a reference to writing or written includes faxes and e-mails;
- (f) the reference to the singular shall include the plural and where the legal personality of the Client consists of more than one person the signing of the agreement by one person shall be deemed to be joint and several and binding upon the other person(s).

2. ENTIRE AGREEMENT

- 2.1** This agreement constitutes the whole agreement between the parties and supersedes all previous agreements between the parties relating to its subject matter.
- 2.2** Each party acknowledges that, in entering into this agreement, it has not relied on, and shall have no right or remedy in respect of, any statement, case study, representation, assurance or warranty (whether made negligently or innocently) other than as expressly set out in this contract.
- 2.3** Nothing in this clause shall limit or exclude any liability for fraud.

3. BASIS OF CONTRACT

- 3.1** The signing and/or recorded verbal acceptance of the CIF (overleaf) by the Client constitutes an acceptance of the services to be provided by the Supplier to the Client in accordance with these Conditions.
- 3.2** The Contract shall come into existence on the date (Commencement Date) when the Client signs and/or enters into a recorded verbal acceptance of the CIF (as stated overleaf). For Research & Development only and subject to clause 11, the contract shall continue for a minimum of 5 consecutive accounting tax years (Initial Term) and subsequently thereafter, until terminated in accordance with clause 11.
- 3.3** Each person who signs the CIF represents and warrants that he or she is duly irrevocably authorised, and has legal capacity to execute the CIF on behalf of the Client.
- 3.4** These Conditions apply to the exclusion of any other terms that the Client seeks to impose or incorporate, or which are implied by trade, custom, practice or course of dealing.
- 3.5** The Client shall not during the period of this contract (and 6 months thereafter if the contract is terminated by the Client) approach any other person, firm, or company to provide the same services as those provided by the Supplier under this Contract.

4. SUPPLY OF SERVICES

- 4.1** The Supplier shall supply the Services to the Client, using the information provided by the Client, in the CIF (overleaf), amongst other information provided by the Client.
- 4.2** The Supplier shall use all reasonable endeavours to meet any performance dates specified, but any such dates shall be estimates only and time shall not be of the essence for performance of the Services.
- 4.3** The Supplier shall have the right to make any changes to the Services which are necessary to comply with any applicable law, or which do not materially affect the nature or quality of the Services, and the Supplier shall notify the Client in any such event.
- 4.4** The Supplier warrants to the Client, that the Services will be provided using reasonable care and skill.
- 4.5** Any recommendations on accounting practices made by the Supplier are purely related to the services provided. The Client agrees to appoint the Supplier as agents, in respect of corporation tax only, including online filing authority.

5. CLIENT'S OBLIGATIONS

- 5.1** The Client shall:
 - (a) provide the Supplier promptly with such information and materials concerning its operation or activities, as the Supplier may require this in order to supply the Services;
 - (b) ensure that the information it provides in the CIF is complete, true and accurate;
 - (c) co-operate with the Supplier in all matters relating to the Services;
 - (d) provide the Supplier, its employees, agents, consultants and subcontractors, with access to the Client's premises, records, personnel and other facilities as reasonably required by the Supplier in order to carry out its Services;
 - (e) obtain all necessary consents which may be required by the Supplier to perform its services;
 - (f) ensure that all third parties that are required to provide information and documentation to the Supplier, co-operate and provide such information and documentation expeditiously. The provision of such documentation and information supplied shall be deemed to be correct and accurate;
 - (g) provide to the Supplier copies of any correspondence between the Client and HMRC, relating to the claim or any previous claim, together with any other information considered by the Client or his professional advisers to be pertinent to the preparation to any of the services provided;
 - (h) pay its own costs and the costs of any third parties in providing information and documentation required by the Supplier in order to perform its services, under this Contract.
- 5.2** If the Supplier's performance of any of its obligations under the Contract is prevented, or delayed by any act or omission by the Client's performance, any of its relevant obligations hereunder (Client Default):
 - (a) the Supplier shall without limiting its other rights or remedies, have the right to suspend performance of the Services until the Client remedies the Client Default;
 - (b) the Supplier shall not be liable for any costs or losses sustained or incurred by the Client arising directly or indirectly from the Client Default, or the Supplier's failure or delay to perform any of its obligations as a result of it and;
 - (c) the Client shall reimburse the Supplier on written demand for any costs or losses sustained or incurred by the Supplier, arising directly or indirectly from the Client Default.

6. CHARGES AND PAYMENT

6.1 Capital Allowances only

The Charges for the Services consist of both a survey fee, and a percentage of the total amount of capital expenditure identified by the Supplier as qualifying for Capital Allowances as set out below:

6.1.1 Survey Fees for UK Commercial Properties

- (a) (i) £750 plus VAT at a future date for applicable acquisition expenditure and/or additional construction expenditure up to and including £500,000;
 - (ii) £995 plus VAT at a future date for applicable acquisition expenditure and/or additional construction expenditure over £500,000 up to and including £2,000,000;
 - (iii) £1,500 plus VAT at a future date for applicable acquisition expenditure over £2,000,000 up to and including £5,000,000;
 - (iv) £2,500 plus VAT at a future date for applicable acquisition expenditure and/or additional construction expenditure over £5,000,000.
- (b) All of the fees at 6.1.1 (a) above are in addition subject to a percentage fee of the total amount of capital expenditure identified by the Supplier as being eligible for Capital Allowances as set out at Clause 6.1.2.

6.1.2 Percentage Fee

- (a) If the property is owned by a Limited Company the fee is 5% plus VAT of the total amount identified by the Supplier as being eligible for Capital Allowances.
- (b) If the property is owned by a Private Entity, i.e. Sole Trader, Partnership or LLP, Trust or Charity or any equivalent entity, the fee is 7% plus VAT of the total amount identified by the Supplier as being eligible for Capital Allowances.

6.1.3 Financial Arrangements

- (a) In the event that the applicable acquisition and/or construction expenditure is less than £500,000 fees only become due in the event that the additional Capital Allowances identified by the Supplier are at least £25,000.
- (b) In the event that the applicable acquisition and/or construction expenditure exceeds £500,000 fees only become due in the event that the additional Capital Allowances identified by the Supplier are at least £50,000.
- (c) For all properties with applicable acquisition and/or construction expenditure of less than £250,000 the fee is 10% plus VAT of the total amount identified by the Supplier as being eligible for Capital Allowances. In this instance no survey fees will be payable. Fees will become due in the event that any amount of additional Capital Allowances are identified by the Supplier.
- (d) The benefit of Capital Allowances can be realised in the immediate period and/or medium to long term in the form of a tax rebate, tax reduction and/or a reduction of future tax liabilities.

6.1.4

- (a) All fees become payable to the Supplier upon receipt by the Supplier of confirmation from the client(s) taxation advisers that there are additional items of expenditure, which may be claimed as additional Capital Allowances due.
- (b) The Supplier reserves the right to levy such fees where the client(s) taxation advisor:
 - (i) Does not provide confirmation of his acceptance of the additional Capital Allowances set out in the CAVR and/or
 - (ii) Does not confirm his intention to submit a claim to HMRC, and/or
 - (iii) Rejects the contents of the CAVR without providing an explanation for non-acceptance and without detailing reasons that render the report technically invalid as per current HMRC Capital Allowances Legislation, and/or
 - (iv) Provides a reason for non-submission of a claim to HMRC which is technically invalid as per current HMRC Capital Allowances Legislation.

(c) The Supplier reserves the right to levy such fees where the full amount of additional Capital Allowances identified by the Supplier as being available, are not received by the client(s) due to some fault, act or omission by the client(s), or their advisors.

(d) In the event of any dispute from HMRC as to which items identified in the CAVR qualify for such allowances, the Supplier will provide whatever specialist assistance is required in order to assist with the agreement to such claims with HMRC.

- 6.1.5** The Supplier shall be at liberty to submit an invoice for the survey fees at paragraph 6.1.1 (a), and the percentage fee at paragraph 6.1.2 within 30 days of delivery of the CAVR to the Client's Accountant or Financial Advisor. In the event that the Accountant or Financial Advisor shall contact the Supplier within the 30-day period to seek clarification of the contents of the CAVR the Accountant or Financial Advisor shall have a maximum of 30 days in which to conclude any issues that they have raised. Thereafter the Supplier shall be at liberty to submit an invoice.
- 6.1.6** In the event that the CAVR is signed off and returned within the 30-day period the fees shall become immediately payable upon receipt of the Supplier's Invoice.
- 6.1.7** In the event that there is any dispute with HMRC as to which items identified in the CAVR qualify as additional Capital Allowances the Supplier shall at no cost to the Client provide whatever specialist assistance is required to process the claim. Should the claim be reduced then the percentage amount claimed under paragraph 6.1.2 shall be reduced pro-rata.
- 6.1.8** The Client shall pay each invoice submitted by the Supplier:
 - (a) within 14 days of the date of the invoice; and
 - (b) in full and in cleared funds to a bank account nominated in writing by the Supplier, and time for payment shall be of the essence of the Contract.
- 6.1.9** Without limiting any other right or remedy of the Supplier, if the Client fails to make any payment due to the Supplier under the Contract by the due date for payment (Due Date), the Supplier shall have the right to charge interest on the overdue amount at the rate of 8 per cent per annum accruing on a daily basis from the Due Date until the date of actual payment of the overdue amount, whether before or after judgment, and compounding quarterly.
- 6.1.10** The Client shall pay all amounts due under the Contract in full without any deduction or withholding except as required by law and the Client shall not be entitled to assert any credit, set-off or counterclaim against the Supplier in order to justify withholding payment of any such amount in whole or in part. The Supplier may, without limiting its other rights or remedies, set off any amount owing to it by the Client against any amount payable by the Supplier to the Client.
- 6.2** Research & Development only.

The claim fee for R&D is 30% of the R&D Claim Value. The Charges for the Services are as follows: the Supplier shall invoice the Client for amounts equal to the Claim Fee. The Supplier is contracted by the client's company to determine what, if any, Research & Development projects the client has worked on. The Supplier will carry out a forensic audit to determine what costs qualify for R&D tax relief. The Supplier will produce a 'technical justification' report and a summary for the client of the amount that may be included on the client's company tax return (CT600) in respect of qualifying R&D expenditure. The Supplier's work is completed once the Supplier's work is completed once the Client Benefit Report and cost summary is completed and sent to the client. The client will be invoiced upon completion of the report and cost summary. Credit terms will be the lesser of 35 days or the date on which the Supplier receives a repayment of tax directly from HMRC in behalf of the client. VAT will be added to the Claim Fee in accordance with VAT legislation. All fees charged by the Supplier are deductible for corporation tax purposes. If there is no Claim Fee (because there is no R&D Claim Value) then subject to clause 12.2, there shall be no Charges payable.

6.2.1 Where the Supplier, at its absolute discretion, agrees to help the Client manage payment of the Charges this will only be continued where the Client meets its payment program. Failure to do so will result in the full amount becoming due immediately on the Supplier's demand.

6.2.2 Should the Client agree a reduced tax benefit with HMRC, for example as part of a wider negotiation and this concession is against the recommendation of the Supplier, the effect of the concession will not be taken into account in relation to the Charges.

6.2.3 Without limiting any other right or remedy of the Supplier, if the Client fails to make any payment due to the Supplier under the Contract by the due date for payment (Due Date), the Supplier shall have the right to charge interest on the overdue amount at the rate of 8 per cent per annum accruing on a daily basis from the Due Date until the date of actual payment of the overdue amount, whether before or after judgment, and compounding quarterly.

6.2.4 The Client shall pay all amounts due under the Contract in full without any deduction or withholding except as required by law and the Client shall not be entitled to assert any credit, set-off or counterclaim against the Supplier in order to justify withholding payment of any such amount in whole or in part. The Supplier may, without limiting its other rights or remedies, set off any amount owing to it by the Client against any amount payable by the Supplier to the Client.

7. INTELLECTUAL PROPERTY RIGHTS

- 7.1** All Intellectual Property Rights in or arising out of or in connection with the Services provided, shall be owned by the Supplier.
- 7.2** All Supplier materials including any documentation provided by the Supplier are the exclusive property of the Supplier.

8. CONFIDENTIALITY

- 8.1** A party to this Contract (Receiving Party) shall keep in strict confidence all technical or commercial know-how, specifications, processes or initiatives which are of a confidential nature and have been disclosed to the Receiving Party by the other party to this Contract (Disclosing Party). Its employees, agents or subcontractors, and any other confidential information concerning the Disclosing Party's business or its products or its services which the Receiving Party may obtain. The Receiving Party shall restrict disclosure of such confidential information to its employees, agents or subcontractors as need to know for the purpose of discharging the Receiving Party's obligations under the Contract. This shall ensure that such employees, agents or subcontractors are subject to obligations of confidentiality corresponding to those which bind the Receiving Party. This clause, clause 8 shall survive termination of the Contract.
- 8.2** Where the Supplier is the Receiving Party, confidential information shall not include any information which:
 - (a) was publicly available at the time of disclosure;
 - (b) became publicly available after disclosure without breach of this Agreement by the Supplier;
 - (c) was in the Supplier's possession prior to disclosure as evidenced by the Supplier, and was not the subject of an earlier confidential relationship with the client;
 - (d) was rightfully acquired by the Supplier after disclosure by the Client from a third party, who was lawfully in possession of the information and was under no obligation to the Client to maintain its confidentiality;
 - (e) is independently developed by the Supplier's employees, or agents who have not had access to the confidential information or;
 - (f) is required to be disclosed by the Supplier pursuant to judicial order or other compulsion of law or any regulatory authority, provided that the Supplier shall provide to the Client prompt notice of such order and comply with any protective order imposed on such disclosure.

9. LIMITATION OF LIABILITY

9.1 (a) The Supplier shall not be liable to the Client, whether in contract, tort (including negligence), breach of statutory duty, or otherwise, for any loss of profit, or for any indirect or consequential loss arising under or in connection with the Contract and;

- (b) For Capital Allowances only, the Supplier shall have no legal obligation for allocating or the making of any such claims once they have fulfilled their obligations in providing the services under the terms of this contract; and
- (c) the Supplier's total liability to the Client in respect of all losses arising under or in connection with the Contract, whether in contract, tort or otherwise shall not exceed £1,000.

- 9.2** The Supplier has no responsibility for the validity of the data or information supplied by the Client in connection with this Contract and has no liability in any claim where it is subsequently proven that the data or information supplied was fraudulent, negligent, inaccurate or incorrect.
- 9.3** The Supplier shall not be liable for any tax credits lost or loss of income resulting from a failure or delay by the Client in providing information to it, in connection with the Services or in complying with its obligations under this Contract.
- 9.4** Except as set out in these conditions, all warranties, and other terms implied by statute or common law are, to the fullest extent permitted by law are excluded from the Contract.
- 9.5** This clause, clause 9 shall survive termination of the Contract.

10. PERSONAL LIABILITY OF DIRECTORS OR MEMBERS

- 10.1** As a separate and independent stipulation, the signing of the contract by a director of a company for and on behalf of a company, or by a member of an LLP for and on behalf of the LLP, shall have the effect that in consideration of the Supplier providing services to the company. The director or member shall assume personal liability as a joint and principal debtor to pay on demand and without set off or other deduction all money that shall at any time after the commencement of this contract, become due and payable to the Supplier by the Client.

11. TERMINATION

- 11.1** Without limiting its other rights or remedies, the Supplier may terminate the Contract with immediate effect by giving written notice to the Client if:
 - (a) the Client commits a material breach of the Contract and (if such a breach is remediable) fails to remedy that breach within 7 days of the Client being notified in writing of the breach;
 - (b) the Client fails to comply with its obligations under clause 5.1 or provides incorrect or incomplete information to the Supplier;
 - (c) the Client chooses not to submit or instructs the Supplier not to submit a claim for the services provided, after the Supplier has carried out its Services and informed the Client that it is eligible to make such a claim;
 - (d) following the submission by the Supplier of a successful claim for the services provided, the Client takes steps with HMRC to end the tax credits before they have been fully awarded (or before the benefit of the credits has been fully received) or the Client instructs the Supplier or notifies the Supplier that it wants the Supplier to take steps on its behalf to end the tax credits before they have been fully awarded (or before the benefit of the credits have been fully received);
 - (e) the Client suspends, or threatens to suspend, payment of its debts or is unable to pay its debts as they fall due or admits inability to pay its debts or (being a company) is deemed unable to pay its debts within the meaning of section 123 of the Insolvency Act 1986. Or (being an individual) is deemed either unable to pay its debts or as having no reasonable prospect of so doing, in either case, within the meaning of section 268 of the Insolvency Act 1986 or (being a partnership) has any partner to whom any of the foregoing apply;
 - (f) the Client commences negotiations with all or any class of its creditors with a view to rescheduling any of its debts, or makes a proposal for or enters into any compromise or arrangement with its creditors;

- (g) a petition is filed, a notice is given, a resolution is passed, or an order is made, for or in connection with the winding up of that other party (being a company);
- (h) the Client (being an individual) is the subject of a bankruptcy petition or order;
- (i) a creditor or encumbrancer of the Client attaches or takes possession of, or a distress, execution, sequestration or other such process is levied or enforced on or sued against, the whole or any part of its assets and such attachment or process is not discharged within 14 days;
- (j) an application is made to court, or an order is made, for the appointment of an administrator or if a notice of intention to appoint an administrator is given or if an administrator is appointed over the other party (being a company);
- (k) a floating charge holder over the assets of the Client (being a company) has become entitled to appoint or has appointed an administrative receiver;
- (l) a person becomes entitled to appoint a receiver over the assets of the Client or a receiver is appointed over the assets of the Client;
- (m) any event occurs or proceeding is taken with respect to Client in any jurisdiction to which it is subject that has an effect equivalent or similar to any of the events mentioned in clause 11.1(e) to clause 11.1(l) (inclusive);
- (n) the Client suspends or ceases, or threatens to suspend or cease, to carry on all or a substantial part of its business or;
- (o) the Client (being an individual) dies or, by reason of illness or incapacity (whether mental or physical), is incapable of managing his own affairs or becomes a patient under any mental health legislation;
- (p) the Client fails to pay any amount due under this Contract on the due date for payment of any invoice submitted;

- 11.2** Without limiting its other rights or remedies, the Supplier shall have the right to suspend (until further notice) provision of the Services under the Contract or any other contract between the Client and the Supplier, if the Client defaults under or becomes subject to any of the events listed in clause 11.1(e) to clause 11.1(p), or the Supplier reasonably believes that the Client is about to default under or become subject to any of them.
- 11.3** Subject to clause 14.1, the Client may not terminate this Contract, voluntarily, before the expiry of the Initial Term (as defined in clause 3.2). If the Client wishes to terminate the Contract, it must do so by giving the Supplier 12 months' written notice commencing at the expiry of the Initial Term (as defined in clause 3.2).

12. CONSEQUENCES OF TERMINATION AND/OR BREACH

- 12.1** On termination of the Contract for any reason:
 - (a) the Client shall immediately pay to the Supplier all of the Supplier's outstanding unpaid invoices and interest and, in respect of Services supplied but for which no invoice has been submitted, the Supplier shall submit an invoice, which shall be payable by the Client immediately on receipt;
 - (b) the accrued rights, remedies, obligations and liabilities of the parties as at expiry or termination shall not be affected, including the right to claim damages in respect of any breach of the Contract which existed at or before the date of termination or expiry and;
 - (c) clauses which expressly or by implication have effect after termination, shall continue in full force and effect.
- 12.2** Without prejudice to any other rights or remedies available to the Supplier under this Contract or at law, if at any time prior to the Supplier submitting a claim to HMRC on behalf of the Client for the services provided, the Client:
 - (a) breaches clause 3.5 and/or;

- (b) fails to comply with its obligations under clause 5.1 and/or;
- (c) fails to provide the Client with the information required by the Supplier, in order to carry out its Services and/or;
- (d) chooses not to submit or instructs the Supplier not to submit a claim for the services provided after the Supplier has carried out its Services and informed the Client that it is eligible to make a claim. In any of those cases, the Supplier serves notice to terminate the Contract pursuant to clause 11.1, then the Supplier shall be entitled to charge the client and the Client shall pay the Supplier for time spent for Services rendered from the Commencement Date to the date of termination. For Research and Development only, this will be at a minimum hourly rate of £250 plus VAT. For Capital Allowances only, the client will be charged an administration fee of £1,000 plus VAT per property to cover all work conducted prior to termination. This shall be payable in accordance with the payment terms set out in clause 6.
- 12.3** Without prejudice to any other rights or remedies available to the Supplier under this Contract or at law, if at any time after the Supplier has submitted a successful claim to HMRC on behalf of the Client for the services provided, the client:
 - (a) takes steps with HMRC to end the tax credits before they have been fully awarded (or before the benefit of the credits have been fully received) or;
 - (b) instructs the Supplier or notifies the Supplier, that it wants the Supplier to take steps on its behalf to end the tax credits before they have been fully awarded (or before the benefit of the credits have been fully received). Then, in either case, the Supplier shall be entitled to charge the client and the Client shall pay the Supplier an amount equal to the average of the annual fees payable to the Supplier under this Contract for the years prior to the year in which the events referred to in this clause takes place, multiplied by the number of years remaining of the Contract (including, for the purposes of that calculation, the year in which the events referred to in this clause takes place). This amount should then be payable in accordance with the payment terms set out in clause 6. If the events referred to in this clause takes place in the first year of the Contract, the amount payable, shall equal the Claim Fee multiplied by the number of years remaining of the Contract (including, for the purposes of that calculation, the year in which the events referred to in this clause takes place).

13. GENERAL

- 13.1** Force majeure:
 - (a) For the purposes of this Contract, Force Majeure Event means an event beyond the reasonable control of the Supplier including but not limited to strikes, lock-outs or other industrial disputes (whether involving the workforce of the Supplier or any other party), failure of a utility service or transport network, act of God, war, riot, civil commotion, malicious damage, compliance with any law or governmental order, rule, regulation or direction, accident, breakdown of plant or machinery, fire, flood, storm or default of Suppliers or subcontractors.
 - (b) The Supplier shall not be liable to the Client as a result of any delay or failure to perform its obligations under this Contract, as a result of a Force Majeure Event.
 - (c) If the Force Majeure Event prevents the Supplier from providing any of the Services for more than 3 weeks, the Supplier shall, without limiting its other rights or remedies, have the right to terminate this Contract immediately by giving written notice to the Customer.
- 13.2** Assignment and subcontracting:
 - (a) The Supplier may at any time assign, transfer, charge, subcontract or deal in any other manner with all or any of its rights under the Contract and may subcontract or delegate in any manner any or all of its obligations under the Contract to any third party or agent.

(b) The Client shall not, without the prior written consent of the Supplier, assign, transfer, charge, subcontract or deal in any other manner with all or any of its rights or obligations under the Contract.

13.3 Notices:

- (a) Any notice or other communication required to be given to a party under or in connection with this Contract shall be in writing and shall be delivered to the other party personally or sent by prepaid first-class post, recorded delivery or by commercial courier, at its registered office (if a company) or (in any other case) its principal place of business, or sent by fax to the other party's main fax number.
- (b) Any notice or other communication shall be deemed to have been duly received if delivered personally, when left at the address referred to above or, if sent by pre-paid first-class post or recorded delivery, at 10:00 am on the second Business Day after posting, or if delivered by commercial courier, on the date and at the time that the courier's delivery receipt is signed, or if sent by fax, on the next Business Day after transmission.
- (c) This clause, clause 13.3 shall not apply to the service of any proceedings or other documents in any legal action. For the purposes of this clause, "writing" shall not include e-mails and for the avoidance of doubt notice given under this Contract shall not be validly served if sent by e-mail.

13.4 Waiver:

- (a) A waiver of any right under the Contract is only effective if it is in writing and shall not be deemed to be a waiver of any subsequent breach or default. No failure or delay by a party in exercising any right or remedy under the Contract or by law shall constitute a waiver of that or any other right or remedy, nor preclude or restrict its further exercise. No single or partial exercise of such right or remedy shall preclude or restrict the further exercise of that or any other right or remedy.
- (b) Unless specifically provided otherwise, rights arising under the Contract are cumulative and do not exclude rights provided by law.

13.5 Severance:

- (a) If a court or any other competent authority finds that any provision of the Contract (or part of any provision) is invalid, illegal or unenforceable, that provision or part-provision shall, to the extent required, be deemed deleted, and the validity and enforceability of the other provisions or the remainder of that provision of the Contract shall not be affected.
- (b) If any invalid, unenforceable or illegal provision of the Contract would be valid, enforceable and legal if some part of it were deleted, the provision shall apply with the minimum modification necessary to make it legal, valid and enforceable.

13.6 No partnership: Nothing in the Contract is intended to, or shall be deemed to, constitute a partnership or joint venture of any kind between any of the parties, nor constitute any party the agent of another party for any purpose. No party shall have authority to act as agent for, or to bind, the other party in any way.

13.7 Third parties: A person who is not a party to the Contract shall not have any rights under or in connection with it.

13.8 Variation: Any variation, including the introduction of any additional terms and conditions, to the Contract, shall only be binding when agreed in writing and signed by the Supplier.

13.9 In the event that any term or condition or provision of this contract is held to be a violation of any applicable law or statute or regulation, the same shall be deemed to be deleted from this contract and shall be of no force and effect and this contract shall remain in full force and effect as if such term and condition or provision had not originally been contained in this contract.

13.10 Governing law and jurisdiction: This Contract, and any dispute or claim arising out of or in connection with it or its subject matter or formation (including non-contractual disputes or claims), shall be governed by, and construed in accordance with, English law, and the parties irrevocably submit to the exclusive jurisdiction of the courts of England and Wales.

14. NOTICE OF THE RIGHT TO CANCEL

14.1 The Client has a right to cancel this contract within a period of 7 working days from the Commencement Date.

14.2 If the Client wishes to exercise the right to cancel, the Client must provide notice in writing to the Supplier and that notice shall operate as a cancellation of the contract.

14.3 A notice of cancellation will be treated as having been properly given if the Client:

- (a) leaves it at the registered office of the Supplier;
- (b) sends it by post to the registered office of the Supplier;
- (c) sends it by facsimile to the business facsimile number last known to the Client;
- (d) sends by email to cifs@catax.com.